

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Cortlandville

County of Cortland

For the Fiscal Year Ended 12/31/2019

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Cortlandville

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash In Time Deposits | 1,523,363 | A201 | 1,051,280 |
| Petty Cash | 750 | A210 | 700 |
| TOTAL Cash | 1,524,113 | | 1,051,980 |
| Taxes Receivable, Current | 28,233 | A250 | 27,306 |
| TOTAL Taxes Receivable (net) | 28,233 | | 27,306 |
| Prepaid Expenses | 15,134 | A480 | 4,756 |
| TOTAL Prepaid Expenses | 15,134 | | 4,756 |
| Cash In Time Deposits Special Reserves | 112,934 | A231 | 243,616 |
| TOTAL Restricted Assets | 112,934 | | 243,616 |
| TOTAL Assets and Deferred Outflows of Resources | 1,680,413 | | 1,327,658 |

TOWN OF Cortlandville
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(A) GENERAL

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Accounts Payable | 2,696 | A600 | 24,139 |
| TOTAL Accounts Payable | 2,696 | | 24,139 |
| Overpayments & Clearing Account | 84,333 | A690 | 67,019 |
| TOTAL Other Liabilities | 84,333 | | 67,019 |
| Due To Other Funds | 28,233 | A630 | 27,306 |
| TOTAL Due To Other Funds | 28,233 | | 27,306 |
| TOTAL Liabilities | 115,261 | | 118,464 |
| Fund Balance | | | |
| Not in Spendable Form | 15,134 | A806 | |
| TOTAL Nonspendable Fund Balance | 15,134 | | 0 |
| Unemployment Insurance Reserve | 82,829 | A815 | 82,846 |
| Retirement Contribution Reserve | 30,104 | A827 | 30,110 |
| Reserve For Debt | | A884 | 130,660 |
| Additional Description new highway garage | | | |
| TOTAL Restricted Fund Balance | 112,934 | | 243,616 |
| Assigned Appropriated Fund Balance | 472,916 | A914 | 582,607 |
| TOTAL Assigned Fund Balance | 472,916 | | 582,607 |
| Unassigned Fund Balance | 964,168 | A917 | 382,971 |
| TOTAL Unassigned Fund Balance | 964,168 | | 382,971 |
| TOTAL Fund Balance | 1,565,152 | | 1,209,193 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 1,680,413 | | 1,327,658 |

TOWN OF Cortlandville
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 1,186,032 | A1001 | 1,186,032 |
| TOTAL Real Property Taxes | 1,186,032 | | 1,186,032 |
| Other Payments In Lieu of Taxes | 19,562 | A1081 | 22,754 |
| Interest & Penalties On Real Prop Taxes | 32,651 | A1090 | 34,058 |
| TOTAL Real Property Tax Items | 52,212 | | 56,812 |
| Franchises | 115,051 | A1170 | 110,242 |
| TOTAL Non Property Tax Items | 115,051 | | 110,242 |
| Clerk Fees | 2,164 | A1255 | 2,296 |
| Public Pound Charges, Dog Control Fees | 400 | A1550 | 315 |
| TOTAL Departmental Income | 2,564 | | 2,611 |
| Misc Revenue, Other Govts | 14,603 | A2389 | 14,131 |
| TOTAL Intergovernmental Charges | 14,603 | | 14,131 |
| Interest And Earnings | 396 | A2401 | 382 |
| TOTAL Use of Money And Property | 396 | | 382 |
| Dog Licenses | 10,787 | A2544 | 14,434 |
| TOTAL Licenses And Permits | 10,787 | | 14,434 |
| Fines And Forfeited Bail | 248,661 | A2610 | 190,345 |
| Fines & Pen-Dog Cases | | A2611 | 50 |
| TOTAL Fines And Forfeitures | 248,661 | | 190,395 |
| Sales of Scrap & Excess Materials | 242 | A2650 | |
| TOTAL Sale of Property And Compensation For Loss | 242 | | 0 |
| Refunds of Prior Year's Expenditures | 538 | A2701 | |
| Unclassified (specify) | | A2770 | 970 |
| TOTAL Miscellaneous Local Sources | 538 | | 970 |
| St Aid, Revenue Sharing | 18,538 | A3001 | 18,538 |
| St Aid, Mortgage Tax | 171,330 | A3005 | 102,860 |
| St Aid - Other (specify) | | A3089 | 1,400 |
| Additional Description JCAP court grant | | | |
| TOTAL State Aid | 189,868 | | 122,798 |
| Federal Aid - Other | 215 | A4089 | 247 |
| TOTAL Federal Aid | 215 | | 247 |
| TOTAL Revenues | 1,821,169 | | 1,699,053 |
| Interfund Transfers | 304,997 | A5031 | 384,413 |
| TOTAL Interfund Transfers | 304,997 | | 384,413 |
| TOTAL Other Sources | 304,997 | | 384,413 |
| TOTAL Detail Revenues And Other Sources | 2,126,166 | | 2,083,466 |

TOWN OF Cortlandville
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(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---------------------------------------|----------------|---------|----------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 49,985 | A10101 | 50,675 |
| Legislative Board, Contr Expend | 1,987 | A10104 | 1,637 |
| TOTAL Legislative Board | 51,972 | | 52,312 |
| Municipal Court, Pers Serv | 266,622 | A11101 | 272,236 |
| Municipal Court, Contr Expend | 64,069 | A11104 | 71,272 |
| TOTAL Municipal Court | 330,690 | | 343,508 |
| Supervisor,pers Serv | 33,697 | A12201 | 34,751 |
| Supervisor,contr Expend | 2,229 | A12204 | 2,108 |
| TOTAL Supervisor | 35,925 | | 36,859 |
| Auditor, Contr Expend | 15,000 | A13204 | 18,050 |
| TOTAL Auditor | 15,000 | | 18,050 |
| Tax Collection,contr Expend | 1,497 | A13304 | 1,173 |
| TOTAL Tax Collection | 1,497 | | 1,173 |
| Budget, Pers Serv | 25,017 | A13401 | 25,518 |
| TOTAL Budget | 25,017 | | 25,518 |
| Assessment, Pers Serv | 68,266 | A13551 | 73,966 |
| Assessment, Contr Expend | 2,176 | A13554 | 2,476 |
| TOTAL Assessment | 70,442 | | 76,442 |
| Clerk,pers Serv | 159,115 | A14101 | 175,744 |
| Clerk,contr Expend | 5,912 | A14104 | 5,849 |
| TOTAL Clerk | 165,027 | | 181,593 |
| Law, Pers Serv | 47,550 | A14201 | 47,550 |
| Law, Contr Expend | 5,354 | A14204 | 4,500 |
| TOTAL Law | 52,904 | | 52,050 |
| Personnel, Pers Serv | 126,897 | A14301 | 139,703 |
| Personnel,equip & Cap Outlay | | A14302 | 6,668 |
| Personnel, Contr Expend | 20,882 | A14304 | 34,966 |
| TOTAL Personnel | 147,779 | | 181,337 |
| Records Mgmt, PerS. SerV. | 4,251 | A14601 | 4,335 |
| TOTAL Records Mgmt | 4,251 | | 4,335 |
| Buildings, Contr Expend | 137,905 | A16204 | 129,764 |
| TOTAL Buildings | 137,905 | | 129,764 |
| Central Comm System, Contr Expend | 11,498 | A16504 | 10,423 |
| TOTAL Central Comm System | 11,498 | | 10,423 |
| Central Print & Mail,contr Expend | 21,671 | A16704 | 11,611 |
| TOTAL Central Print & Mail | 21,671 | | 11,611 |
| Central Data Process & Cap Outlay | 3,019 | A16802 | 5,041 |
| Central Data Process, Contr Expend | 12,328 | A16804 | 25,768 |
| TOTAL Central Data Process | 15,348 | | 30,809 |
| Unallocated Insurance, Contr Expend | 62,939 | A19104 | 62,066 |
| TOTAL Unallocated Insurance | 62,939 | | 62,066 |
| Municipal Assn Dues, Contr Expend | 1,350 | A19204 | 1,200 |
| TOTAL Municipal Assn Dues | 1,350 | | 1,200 |

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(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------|------------------|
| Expenditures | | | |
| Other Gen Govt Support, Contr Expend | 1,195 | A19894 | 3,365 |
| TOTAL Other Gen Govt Support | 1,195 | | 3,365 |
| TOTAL General Government Support | 1,152,410 | | 1,222,415 |
| Traffic Control, Contr Expen | 13,275 | A33104 | 14,700 |
| TOTAL Traffic Control | 13,275 | | 14,700 |
| Control of Animals, Contr Expend | 43,984 | A35104 | 45,654 |
| TOTAL Control of Animals | 43,984 | | 45,654 |
| Other Animal Control, Contr Expend | 3,500 | A35204 | 3,500 |
| TOTAL Other Animal Control | 3,500 | | 3,500 |
| TOTAL Public Safety | 60,759 | | 63,854 |
| Street Admin, Pers Serv | 69,000 | A50101 | 70,380 |
| Street Admin, Contr Expend | 2,050 | A50104 | 1,927 |
| TOTAL Street Admin | 71,050 | | 72,307 |
| Garage, Equip & Cap Outlay | 1,389 | A51322 | |
| Garage, Contr Expend | 47,293 | A51324 | 44,619 |
| TOTAL Garage | 48,682 | | 44,619 |
| Street Lighting, Contr Expend | 114,769 | A51824 | 122,009 |
| TOTAL Street Lighting | 114,769 | | 122,009 |
| TOTAL Transportation | 234,501 | | 238,935 |
| Publicity, Contr Expend | | A64104 | 429 |
| TOTAL Publicity | 0 | | 429 |
| Other Eco & Dev, Contr Expend | 18,000 | A69894 | 18,000 |
| TOTAL Other Eco & Dev | 18,000 | | 18,000 |
| TOTAL Economic Assistance And Opportunity | 18,000 | | 18,429 |
| Celebrations, Contr Expend | 300 | A75504 | 792 |
| TOTAL Celebrations | 300 | | 792 |
| TOTAL Culture And Recreation | 300 | | 792 |
| Research, Contr Expend | 6,516 | A80304 | 9,062 |
| TOTAL Research | 6,516 | | 9,062 |
| Environmental Control, Contr Expend | 14,180 | A80904 | 9,813 |
| TOTAL Environmental Control | 14,180 | | 9,813 |
| TOTAL Home And Community Services | 20,696 | | 18,875 |
| State Retirement System | 101,000 | A90108 | 109,378 |
| Social Security, Employer Cont | 61,724 | A90308 | 64,784 |
| Worker's Compensation, Empl Bnfts | 50,732 | A90408 | 49,715 |
| Unemployment Insurance, Empl Bnfts | 787 | A90508 | |
| Disability Insurance, Empl Bnfts | 533 | A90558 | 584 |
| Hospital & Medical (dental) Ins, Empl Bnft | 225,465 | A90608 | 246,082 |
| Other Employee Benefits (spec) | 1,025 | A90898 | |
| TOTAL Employee Benefits | 441,267 | | 470,544 |
| Debt Principal, Serial Bonds | 60,000 | A97106 | 97,500 |
| TOTAL Debt Principal | 60,000 | | 97,500 |

TOWN OF Cortlandville
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(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Debt Interest, Serial Bonds | 25,488 | A97107 | 52,281 |
| Debt Interest, Bond Anticipation Notes | | A97307 | 55,800 |
| TOTAL Debt Interest | 25,488 | | 108,081 |
| TOTAL Expenditures | 2,013,421 | | 2,239,425 |
| Transfers, Other Funds | | A99019 | 200,000 |
| TOTAL Operating Transfers | 0 | | 200,000 |
| TOTAL Other Uses | 0 | | 200,000 |
| TOTAL Detail Expenditures And Other Uses | 2,013,421 | | 2,439,425 |

TOWN OF Cortlandville
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For the Fiscal Year Ending 2019

(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|--------------|------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 1,452,407 | A8021 | 1,565,161 |
| Prior Period Adj -Decrease In Fund Balance | | A8015 | 9 |
| Restated Fund Balance - Beg of Year | 1,452,407 | A8022 | 1,565,152 |
| ADD - REVENUES AND OTHER SOURCES | 2,126,166 | | 2,083,466 |
| DEDUCT - EXPENDITURES AND OTHER USES | 2,013,421 | | 2,439,425 |
| Fund Balance - End of Year | 1,565,161 | A8029 | 1,209,204 |

TOWN OF Cortlandville
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For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 1,207,232 | A1049N | 1,462,139 |
| Est Rev - Real Property Tax Items | 26,500 | A1099N | 26,500 |
| Est Rev - Non Property Tax Items | 110,000 | A1199N | 110,000 |
| Est Rev - Departmental Income | 2,500 | A1299N | 42,250 |
| Est Rev - Use of Money And Property | 100 | A2499N | 4,100 |
| Est Rev - Licenses And Permits | 10,500 | A2599N | 10,500 |
| Est Rev - Fines And Forfeitures | 270,000 | A2649N | 200,000 |
| Est Rev - State Aid | 147,711 | A3099N | 141,000 |
| Est Rev - Federal Aid | 200 | A4099N | 247 |
| TOTAL Estimated Revenues | 1,774,743 | | 1,996,736 |
| Estimated - Interfund Transfer | 186,657 | A5031N | 167,548 |
| Estimated - Proceeds of Obligations | | A5799N | 350,000 |
| Appropriated Fund Balance | 472,916 | A599N | 582,607 |
| TOTAL Estimated Other Sources | 659,573 | | 1,100,155 |
| TOTAL Estimated Revenues And Other Sources | 2,434,316 | | 3,096,891 |

TOWN OF Cortlandville
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For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - General Government Support | 1,287,793 | A1999N | 1,343,301 |
| App - Public Safety | 76,500 | A3999N | 76,500 |
| App - Transportation | 298,620 | A5999N | 310,480 |
| App - Economic Assistance And Opportunity | 21,000 | A6999N | 21,000 |
| App - Culture And Recreation | 5,430 | A7999N | 412,730 |
| App - Home And Community Services | 36,960 | A8999N | 34,000 |
| App - Employee Benefits | 502,432 | A9199N | 513,412 |
| App - Debt Service | 205,581 | A9899N | 385,468 |
| TOTAL Appropriations | 2,434,316 | | 3,096,891 |
| TOTAL Appropriations And Other Uses | 2,434,316 | | 3,096,891 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash In Time Deposits | 293,102 | B201 | 416,372 |
| TOTAL Cash | 293,102 | | 416,372 |
| Due From Other Funds | | B391 | |
| TOTAL Due From Other Funds | 0 | | 0 |
| Prepaid Expenses | 979 | B480 | 270 |
| TOTAL Prepaid Expenses | 979 | | 270 |
| Cash In Time Deposits Special Reserves | 20,660 | B231 | 20,664 |
| TOTAL Restricted Assets | 20,660 | | 20,664 |
| TOTAL Assets and Deferred Outflows of Resources | 314,740 | | 437,306 |

TOWN OF Cortlandville
Annual Update Document
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Accounts Payable | | B600 | 495 |
| TOTAL Accounts Payable | 0 | | 495 |
| TOTAL Liabilities | 0 | | 495 |
| Fund Balance | | | |
| Not in Spendable Form | 979 | B806 | |
| TOTAL Nonspendable Fund Balance | 979 | | 0 |
| Retirement Contribution Reserve | 19,014 | B827 | 19,018 |
| Other Restricted Fund Balance | 1,646 | B899 | 1,646 |
| TOTAL Restricted Fund Balance | 20,660 | | 20,664 |
| Assigned Appropriated Fund Balance | 49,600 | B914 | 200,000 |
| Assigned Unappropriated Fund Balance | 243,502 | B915 | 216,147 |
| TOTAL Assigned Fund Balance | 293,102 | | 416,147 |
| TOTAL Fund Balance | 314,740 | | 436,811 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 314,740 | | 437,306 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 202,379 | B1001 | 292,202 |
| TOTAL Real Property Taxes | 202,379 | | 292,202 |
| Sales Tax (from County) | 250,000 | B1120 | 350,000 |
| TOTAL Non Property Tax Items | 250,000 | | 350,000 |
| Safety Inspection Fees | 13,108 | B1560 | 11,534 |
| Charges For Demolition of Unsafe Build | 2,764 | B1570 | 564 |
| Vital Statistics Fees | 1,492 | B1603 | 1,828 |
| Park And Recreational Charges | 1,935 | B2001 | 41,590 |
| Zoning Fees | 50,494 | B2110 | 73,809 |
| Planning Board Fees | 872 | B2115 | 1,000 |
| TOTAL Departmental Income | 70,664 | | 130,325 |
| Interest And Earnings | 102 | B2401 | 128 |
| Rental of Real Property | 5,107 | B2410 | 3,500 |
| TOTAL Use of Money And Property | 5,209 | | 3,628 |
| St Aid, State Revenue Sharing | 18,538 | B3001 | 18,538 |
| St Aid, Other Aid (specify) | | B3089 | 11,747 |
| Additional Description farmland protection grant T800826 | | | |
| TOTAL State Aid | 18,538 | | 30,285 |
| Fed Aid, Other Home And Comm Services | | B4989 | |
| TOTAL Federal Aid | 0 | | 0 |
| TOTAL Revenues | 546,790 | | 806,439 |
| Interfund Transfers | | B5031 | 200,000 |
| TOTAL Interfund Transfers | 0 | | 200,000 |
| TOTAL Other Sources | 0 | | 200,000 |
| TOTAL Detail Revenues And Other Sources | 546,790 | | 1,006,439 |

TOWN OF Cortlandville
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Clerk, Pers Serv | 5,000 | B14101 | 5,100 |
| Clerk, Contr Expend | 3,930 | B14104 | 1,816 |
| TOTAL Clerk | 8,930 | | 6,916 |
| Unallocated Insurance, Contr Expend | 37,497 | B19104 | 38,175 |
| TOTAL Unallocated Insurance | 37,497 | | 38,175 |
| TOTAL General Government Support | 46,427 | | 45,091 |
| Registrar of Vital Statistics, Pers Serv | 1,994 | B40201 | 2,213 |
| Registrar of Vital Stat Contr Expend | 81 | B40204 | 464 |
| TOTAL Registrar of Vital Stat Contr Expend | 2,075 | | 2,677 |
| TOTAL Health | 2,075 | | 2,677 |
| Parks, Pers Serv | | B71101 | 10,705 |
| Parks, Equip & Cap Outlay | 5,449 | B71102 | 43,507 |
| Parks, Contr Expend | 15,897 | B71104 | 309,013 |
| TOTAL Parks | 21,347 | | 363,225 |
| Joint Rec Proj, Contr Expend | | B71454 | 2,822 |
| TOTAL Joint Rec Proj | 0 | | 2,822 |
| Youth Prog, Contr Expend | 111,570 | B73104 | 108,700 |
| TOTAL Youth Prog | 111,570 | | 108,700 |
| Library, Contr Expend | 27,002 | B74104 | 1,000 |
| TOTAL Library | 27,002 | | 1,000 |
| TOTAL Culture And Recreation | 159,919 | | 475,747 |
| Zoning, Pers Serv | 88,758 | B80101 | 104,695 |
| Zoning, Contr Expend | 39,099 | B80104 | 42,107 |
| TOTAL Zoning | 127,857 | | 146,802 |
| Planning, Pers Serv | 14,050 | B80201 | 16,900 |
| Planning, Contr Expend | 56,429 | B80204 | 92,600 |
| TOTAL Planning | 70,479 | | 109,500 |
| Research, Pers Serv | 6,525 | B80301 | 5,300 |
| Research, Contr Expend | 1,267 | B80304 | 1,574 |
| TOTAL Research | 7,792 | | 6,874 |
| TOTAL Home And Community Services | 206,128 | | 263,176 |
| State Retirement, Empl Bnfts | 11,100 | B90108 | 13,820 |
| Social Security , Empl Bnfts | 8,708 | B90308 | 10,905 |
| Worker's Compensation, Empl Bnfts | 50,732 | B90408 | 49,715 |
| Disability Insurance, Empl Bnfts | 74 | B90558 | 74 |
| Hospital & Medical (dental) Ins, Empl Bnft | 17,554 | B90608 | 23,162 |
| TOTAL Employee Benefits | 88,169 | | 97,677 |
| TOTAL Expenditures | 502,718 | | 884,368 |
| Transfers, Other Funds | 254,730 | B99019 | |
| TOTAL Operating Transfers | 254,730 | | 0 |
| TOTAL Other Uses | 254,730 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 757,448 | | 884,368 |

TOWN OF Cortlandville
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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 525,397 | B8021 | 314,743 |
| Prior Period Adj -Decrease In Fund Balance | | B8015 | 3 |
| Restated Fund Balance - Beg of Year | 525,397 | B8022 | 314,740 |
| ADD - REVENUES AND OTHER SOURCES | 546,790 | | 1,006,439 |
| DEDUCT - EXPENDITURES AND OTHER USES | 757,448 | | 884,368 |
| Fund Balance - End of Year | 314,743 | B8029 | 436,811 |

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Tax Items | 292,202 | B1099N | 79,544 |
| Est Rev - Non Property Tax Items | 250,000 | B1199N | 250,000 |
| Est Rev - Departmental Income | 102,300 | B1299N | 73,200 |
| Est Rev - Use of Money And Property | 4,000 | B2499N | 100 |
| Est Rev - State Aid | 30,500 | B3099N | 18,000 |
| TOTAL Estimated Revenues | 679,002 | | 420,844 |
| Appropriated Fund Balance | 49,600 | B599N | 200,000 |
| TOTAL Estimated Other Sources | 49,600 | | 200,000 |
| TOTAL Estimated Revenues And Other Sources | 728,602 | | 620,844 |

TOWN OF Cortlandville
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For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | 68,600 | B1999N | 70,743 |
| App - Health | 3,000 | B4999N | 3,000 |
| App - Culture And Recreation | 252,700 | B7999N | 176,700 |
| App - Home And Community Services | 302,063 | B8999N | 264,306 |
| App - Employee Benefits | 102,239 | B9199N | 106,095 |
| TOTAL Appropriations | 728,602 | | 620,844 |
| TOTAL Appropriations And Other Uses | 728,602 | | 620,844 |

TOWN OF Cortlandville
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For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash In Time Deposits | 252,595 | CD201 | 141,051 |
| TOTAL Cash | 252,595 | | 141,051 |
| TOTAL Assets and Deferred Outflows of Resources | 252,595 | | 141,051 |

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For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 252,595 | CD915 | 141,051 |
| TOTAL Assigned Fund Balance | 252,595 | | 141,051 |
| TOTAL Fund Balance | 252,595 | | 141,051 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 252,595 | | 141,051 |

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(CD) SPECIAL GRANT

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Community Development Income | 70,298 | CD2170 | 68,759 |
| TOTAL Departmental Income | 70,298 | | 68,759 |
| Interest And Earnings | 5,392 | CD2401 | 5,380 |
| TOTAL Use of Money And Property | 5,392 | | 5,380 |
| Fed Aid, Community Development Act | 329,309 | CD4910 | 104,902 |
| TOTAL Federal Aid | 329,309 | | 104,902 |
| TOTAL Revenues | 405,000 | | 179,041 |
| Interfund Transfers | 23,110 | CD5031 | |
| TOTAL Interfund Transfers | 23,110 | | 0 |
| TOTAL Other Sources | 23,110 | | 0 |
| TOTAL Detail Revenues And Other Sources | 428,110 | | 179,041 |

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(CD) SPECIAL GRANT

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Rehab Loans & Grant, Contr Expend | 337,762 | CD86684 | 97,211 |
| TOTAL Rehab Loans & Grant | 337,762 | | 97,211 |
| Administration, Contr Expend | 14,657 | CD86864 | 7,691 |
| TOTAL Administration | 14,657 | | 7,691 |
| Econ Dev Zone - Contr Expend | | CD86874 | 108,800 |
| Additional Description committed program income reloaned to Royal Nissan | | | |
| TOTAL Econ Dev Zone - Contr Expend | 0 | | 108,800 |
| Other Agencies | | CD86894 | 76,884 |
| TOTAL Other Agencies | 0 | | 76,884 |
| TOTAL Home And Community Services | 352,419 | | 290,586 |
| TOTAL Expenditures | 352,419 | | 290,586 |
| Transfers, Other Funds | 145,110 | CD99019 | |
| TOTAL Operating Transfers | 145,110 | | 0 |
| TOTAL Other Uses | 145,110 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 497,529 | | 290,586 |

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 322,014 | CD8021 | 252,595 |
| Restated Fund Balance - Beg of Year | 322,014 | CD8022 | 252,595 |
| ADD - REVENUES AND OTHER SOURCES | 428,110 | | 179,041 |
| DEDUCT - EXPENDITURES AND OTHER USES | 497,529 | | 290,586 |
| Fund Balance - End of Year | 252,595 | CD8029 | 141,052 |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash In Time Deposits | 275,195 | DA201 | 275,251 |
| TOTAL Cash | 275,195 | | 275,251 |
| TOTAL Assets and Deferred Outflows of Resources | 275,195 | | 275,251 |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | 275,062 | DA914 | 275,062 |
| Assigned Unappropriated Fund Balance | 133 | DA915 | 189 |
| TOTAL Assigned Fund Balance | 275,195 | | 275,251 |
| TOTAL Fund Balance | 275,195 | | 275,251 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 275,195 | | 275,251 |

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|-----------|---------|-----------|
| Revenues | | | |
| Interest And Earnings | 54 | DA2401 | 56 |
| TOTAL Use of Money And Property | 54 | | 56 |
| TOTAL Revenues | 54 | | 56 |
| TOTAL Detail Revenues And Other Sources | 54 | | 56 |

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Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|---------|---------|---------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 275,140 | DA8021 | 275,195 |
| Restated Fund Balance - Beg of Year | 275,140 | DA8022 | 275,195 |
| ADD - REVENUES AND OTHER SOURCES | 54 | | 56 |
| Fund Balance - End of Year | 275,195 | DA8029 | 275,251 |

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Estimated Other Sources | | | |
| Appropriated Fund Balance | 275,062 | DA599N | 275,062 |
| TOTAL Estimated Other Sources | 275,062 | | 275,062 |
| TOTAL Estimated Revenues And Other Sources | 275,062 | | 275,062 |

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - Transportation | 275,062 | DA5999N | 275,062 |
| TOTAL Appropriations | 275,062 | | 275,062 |
| TOTAL Appropriations And Other Uses | 275,062 | | 275,062 |

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash In Time Deposits | 1,668,943 | DB201 | 1,734,602 |
| TOTAL Cash | 1,668,943 | | 1,734,602 |
| Prepaid Expenses | 16,041 | DB480 | |
| TOTAL Prepaid Expenses | 16,041 | | 0 |
| Cash In Time Deposits Special Reserves | 388,609 | DB231 | 250,383 |
| TOTAL Restricted Assets | 388,609 | | 250,383 |
| TOTAL Assets and Deferred Outflows of Resources | 2,073,593 | | 1,984,985 |

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Accounts Payable | | DB600 | 50,463 |
| TOTAL Accounts Payable | 0 | | 50,463 |
| TOTAL Liabilities | 0 | | 50,463 |
| Fund Balance | | | |
| Not in Spendable Form | 16,041 | DB806 | |
| TOTAL Nonspendable Fund Balance | 16,041 | | 0 |
| Retirement Contribution Reserve | 353 | DB827 | 353 |
| Capital Reserve | 388,256 | DB878 | 250,030 |
| TOTAL Restricted Fund Balance | 388,609 | | 250,383 |
| Assigned Appropriated Fund Balance | 800,000 | DB914 | 1,000,000 |
| Assigned Unappropriated Fund Balance | 868,943 | DB915 | 684,139 |
| TOTAL Assigned Fund Balance | 1,668,943 | | 1,684,139 |
| TOTAL Fund Balance | 2,073,593 | | 1,934,522 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 2,073,593 | | 1,984,985 |

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(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 421,224 | DB1001 | 466,473 |
| TOTAL Real Property Taxes | 421,224 | | 466,473 |
| Sales Tax (from County) | 2,261,343 | DB1120 | 2,167,336 |
| TOTAL Non Property Tax Items | 2,261,343 | | 2,167,336 |
| Interest And Earnings | 390 | DB2401 | 448 |
| TOTAL Use of Money And Property | 390 | | 448 |
| Sales of Scrap & Excess Materials | 244 | DB2650 | |
| Sales of Equipment | 10,700 | DB2665 | 14,100 |
| Insurance Recoveries | 4,592 | DB2680 | |
| Other Compensation For Loss | | DB2690 | 441 |
| TOTAL Sale of Property And Compensation For Loss | 15,536 | | 14,541 |
| Refunds of Prior Year's Expenditures | 5,716 | DB2701 | 6,721 |
| TOTAL Miscellaneous Local Sources | 5,716 | | 6,721 |
| St Aid, Consolidated Highway Aid | 222,129 | DB3501 | 243,480 |
| TOTAL State Aid | 222,129 | | 243,480 |
| TOTAL Revenues | 2,926,338 | | 2,899,000 |
| TOTAL Detail Revenues And Other Sources | 2,926,338 | | 2,899,000 |

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(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Maint of Streets, Pers Serv | 579,936 | DB51101 | 576,240 |
| Maint of Streets, Contr Expend | 289,636 | DB51104 | 257,917 |
| TOTAL Maint of Streets | 869,572 | | 834,157 |
| Perm Improve Highway, Equip & Cap Outlay | 279,339 | DB51122 | 411,197 |
| TOTAL Perm Improve Highway | 279,339 | | 411,197 |
| Machinery, Pers Serv | 95,392 | DB51301 | 150,058 |
| Machinery, Equip & Cap Outlay | | DB51302 | 239,913 |
| Machinery, Contr Expend | 293,375 | DB51304 | 357,869 |
| TOTAL Machinery | 388,767 | | 747,839 |
| Snow Removal, Pers Serv | 287,976 | DB51421 | 289,519 |
| Snow Removal, Equip & Cap Outlay | | DB51422 | 52,987 |
| Snow Removal, Contr Expend | 187,489 | DB51424 | 233,619 |
| TOTAL Snow Removal | 475,465 | | 576,125 |
| TOTAL Transportation | 2,013,142 | | 2,569,317 |
| State Retirement, Empl Bnfts | 127,385 | DB90108 | 117,725 |
| Social Security, Empl Bnfts | 70,156 | DB90308 | 74,023 |
| Disability Insurance, Empl Bnfts | 402 | DB90558 | 402 |
| Hospital & Medical (dental) Ins, Empl Bnft | 264,935 | DB90608 | 276,530 |
| TOTAL Employee Benefits | 462,878 | | 468,680 |
| TOTAL Expenditures | 2,476,020 | | 3,037,997 |
| TOTAL Detail Expenditures And Other Uses | 2,476,020 | | 3,037,997 |

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------------|------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 1,623,275 | DB8021 | 2,073,596 |
| Prior Period Adj -Decrease In Fund Balance | | DB8015 | 76 |
| Restated Fund Balance - Beg of Year | 1,623,275 | DB8022 | 2,073,520 |
| ADD - REVENUES AND OTHER SOURCES | 2,926,338 | | 2,899,000 |
| DEDUCT - EXPENDITURES AND OTHER USES | 2,476,020 | | 3,037,997 |
| Fund Balance - End of Year | 2,073,596 | DB8029 | 1,934,527 |

TOWN OF Cortlandville
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(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 466,093 | DB1049N | 455,577 |
| Est Rev - Non Property Tax Items | 1,970,000 | DB1199N | 2,050,000 |
| Est Rev - Use of Money And Property | 150 | DB2499N | 150 |
| Est Rev - Sale of Prop And Comp For Loss | 10,000 | DB2699N | |
| Est Rev - State Aid | 220,109 | DB3099N | 243,481 |
| TOTAL Estimated Revenues | 2,666,352 | | 2,749,208 |
| Appropriated Reserve | 220,000 | DB511N | |
| Appropriated Fund Balance | 800,000 | DB599N | 1,000,000 |
| TOTAL Estimated Other Sources | 1,020,000 | | 1,000,000 |
| TOTAL Estimated Revenues And Other Sources | 3,686,352 | | 3,749,208 |

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(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - Transportation | 3,109,316 | DB5999N | 3,169,539 |
| App - Employee Benefits | 527,036 | DB9199N | 529,669 |
| TOTAL Appropriations | 3,636,352 | | 3,699,208 |
| Other Budgetary Purposes | 50,000 | DB962N | 50,000 |
| TOTAL Other Uses | 50,000 | | 50,000 |
| TOTAL Appropriations And Other Uses | 3,686,352 | | 3,749,208 |

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(FX) WATER

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash | 4,141 | FX200 | 227,773 |
| Cash In Time Deposits | 773,658 | FX201 | 486,107 |
| Petty Cash | 100 | FX210 | 100 |
| TOTAL Cash | 777,900 | | 713,981 |
| Water Rents Receivable | 2,056 | FX350 | 314 |
| TOTAL Other Receivables (net) | 2,056 | | 314 |
| Due From State And Federal Government Additional Description GRANT WQIP 93785 | | FX410 | 166,244 |
| TOTAL State And Federal Aid Receivables | 0 | | 166,244 |
| Due From Other Funds | 695,739 | FX391 | 696,320 |
| TOTAL Due From Other Funds | 695,739 | | 696,320 |
| Prepaid Expenses | 12,968 | FX480 | 8,828 |
| TOTAL Prepaid Expenses | 12,968 | | 8,828 |
| Cash In Time Deposits Special Reserves | 402,824 | FX231 | 417,906 |
| TOTAL Restricted Assets | 402,824 | | 417,906 |
| TOTAL Assets and Deferred Outflows of Resources | 1,891,486 | | 2,003,592 |

TOWN OF Cortlandville
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(FX) WATER

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Accounts Payable | 4,607 | FX600 | 8,215 |
| TOTAL Accounts Payable | 4,607 | | 8,215 |
| TOTAL Liabilities | 4,607 | | 8,215 |
| Fund Balance | | | |
| Not in Spendable Form | 12,968 | FX806 | |
| TOTAL Nonspendable Fund Balance | 12,968 | | 0 |
| Retirement Contribution Reserve | 13,028 | FX827 | 13,030 |
| Capital Reserve | 389,796 | FX878 | 404,875 |
| TOTAL Restricted Fund Balance | 402,824 | | 417,906 |
| Assigned Unappropriated Fund Balance | 1,471,087 | FX915 | 1,577,472 |
| TOTAL Assigned Fund Balance | 1,471,087 | | 1,577,472 |
| TOTAL Fund Balance | 1,886,879 | | 1,995,377 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 1,891,486 | | 2,003,592 |

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(FX) WATER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------|------------------|
| Revenues | | | |
| Special Assessments | 211,816 | FX1030 | 207,095 |
| TOTAL Real Property Taxes | 211,816 | | 207,095 |
| Metered Water Sales | 790,153 | FX2140 | 803,590 |
| Unmetered Water Sales | 21,200 | FX2142 | 21,380 |
| Water Service Charges | 18,272 | FX2144 | 14,385 |
| Interest & Penalties On Water Rents | 8,455 | FX2148 | 9,395 |
| TOTAL Departmental Income | 838,080 | | 848,750 |
| Interest And Earnings | 392 | FX2401 | 251 |
| TOTAL Use of Money And Property | 392 | | 251 |
| Refunds of Prior Year's Expenditures | | FX2701 | 372 |
| TOTAL Miscellaneous Local Sources | 0 | | 372 |
| St Aid - Other Home And Community Service Additional Description GRANT WQIP 93785 | | FX3989 | 166,244 |
| TOTAL State Aid | 0 | | 166,244 |
| TOTAL Revenues | 1,050,288 | | 1,222,713 |
| TOTAL Detail Revenues And Other Sources | 1,050,288 | | 1,222,713 |

TOWN OF Cortlandville
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(FX) WATER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Water Administration, Pers Serv | 149,445 | FX83101 | 152,415 |
| Water Administration, Equip & Cap Outlay | 72,446 | FX83102 | |
| Water Administration, Contr Expend | 32,293 | FX83104 | 35,034 |
| TOTAL Water Administration | 254,184 | | 187,449 |
| Source Supply Pwr & Pump, Equip & Cap Out | | FX83202 | 221,154 |
| Source Supply Pwr & Pump, Contr Expend | 111,903 | FX83204 | 263,466 |
| TOTAL Source Supply Pwr & Pump | 111,903 | | 484,620 |
| Water Purification, Equip & Cap Outlay | 980 | FX83302 | |
| Water Purification, Contr Expend | 9,952 | FX83304 | 12,719 |
| TOTAL Water Purification | 10,932 | | 12,719 |
| Water Trans & Distrib, Equip & Cap Outlay | 3,002 | FX83402 | |
| Water Trans & Distrib, Contr Expend | 401,508 | FX83404 | 43,990 |
| TOTAL Water Trans & Distrib | 404,510 | | 43,990 |
| TOTAL Home And Community Services | 781,529 | | 728,778 |
| State Retirement, Empl Bnfts | 23,000 | FX90108 | 23,521 |
| Social Security, Empl Bnfts | 10,656 | FX90308 | 10,969 |
| Disability Insurance, Empl Bnfts | 70 | FX90558 | 70 |
| Hospital & Medical (dental) Ins, Empl Bnft | 64,150 | FX90608 | 56,283 |
| TOTAL Employee Benefits | 97,876 | | 90,842 |
| Debt Principal, Serial Bonds | 164,384 | FX97106 | 164,384 |
| TOTAL Debt Principal | 164,384 | | 164,384 |
| Debt Interest, Serial Bonds | 47,432 | FX97107 | 42,710 |
| TOTAL Debt Interest | 47,432 | | 42,710 |
| TOTAL Expenditures | 1,091,220 | | 1,026,715 |
| Transfers, Other Funds | 85,783 | FX99019 | 87,499 |
| TOTAL Operating Transfers | 85,783 | | 87,499 |
| TOTAL Other Uses | 85,783 | | 87,499 |
| TOTAL Detail Expenditures And Other Uses | 1,177,003 | | 1,114,214 |

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(FX) WATER

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------------|------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 2,013,594 | FX8021 | 1,886,879 |
| Restated Fund Balance - Beg of Year | 2,013,594 | FX8022 | 1,886,879 |
| ADD - REVENUES AND OTHER SOURCES | 1,050,288 | | 1,222,713 |
| DEDUCT - EXPENDITURES AND OTHER USES | 1,177,003 | | 1,114,214 |
| Fund Balance - End of Year | 1,886,879 | FX8029 | 1,995,377 |

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(FX) WATER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 207,095 | FX1049N | 192,194 |
| Est Rev - Departmental Income | 722,406 | FX1299N | 839,000 |
| Est Rev - Use of Money And Property | 200 | FX2499N | 7,100 |
| TOTAL Estimated Revenues | 929,701 | | 1,038,294 |
| TOTAL Estimated Revenues And Other Sources | 929,701 | | 1,038,294 |

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(FX) WATER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|------------------|
| Appropriations | | | |
| App - General Government Support | 10,000 | FX1999N | 10,000 |
| App - Home And Community Services | 494,965 | FX8999N | 636,342 |
| App - Employee Benefits | 115,142 | FX9199N | 114,946 |
| App - Debt Service | 207,095 | FX9899N | 192,194 |
| TOTAL Appropriations | 827,202 | | 953,482 |
| Other Budgetary Purposes | 15,000 | FX962N | 15,000 |
| App - Interfund Transfer | 87,499 | FX9999N | 69,812 |
| TOTAL Other Uses | 102,499 | | 84,812 |
| TOTAL Appropriations And Other Uses | 929,701 | | 1,038,294 |

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(G) SEWER

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------|------------------|
| Assets | | | |
| Cash | 1,650 | G200 | 267,014 |
| Cash In Time Deposits | 578,630 | G201 | 534,311 |
| Petty Cash | 100 | G210 | 100 |
| TOTAL Cash | 580,380 | | 801,425 |
| Sewer Rents Receivable | 2,060 | G360 | 474 |
| TOTAL Other Receivables (net) | 2,060 | | 474 |
| Due From Other Funds | 14,961 | G391 | 13,454 |
| TOTAL Due From Other Funds | 14,961 | | 13,454 |
| Prepaid Expenses | 10,604 | G480 | 9,454 |
| TOTAL Prepaid Expenses | 10,604 | | 9,454 |
| Cash In Time Deposits Special Reserves | 421,361 | G231 | 447,247 |
| TOTAL Restricted Assets | 421,361 | | 447,247 |
| TOTAL Assets and Deferred Outflows of Resources | 1,029,366 | | 1,272,053 |

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(G) SEWER

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Fund Balance | | | |
| Not in Spendable Form | 10,604 | G806 | |
| TOTAL Nonspendable Fund Balance | 10,604 | | 0 |
| Retirement Contribution Reserve | 13,405 | G827 | 13,408 |
| Capital Reserve | 407,956 | G878 | 433,839 |
| TOTAL Restricted Fund Balance | 421,361 | | 447,247 |
| Assigned Appropriated Fund Balance | 41,827 | G914 | |
| Assigned Unappropriated Fund Balance | 555,574 | G915 | 824,806 |
| TOTAL Assigned Fund Balance | 597,401 | | 824,806 |
| TOTAL Fund Balance | 1,029,366 | | 1,272,053 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 1,029,366 | | 1,272,053 |

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(G) SEWER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Special Assessments | 308,965 | G1030 | 300,346 |
| TOTAL Real Property Taxes | 308,965 | | 300,346 |
| Sewer Rents | 936,557 | G2120 | 1,020,666 |
| Sewer Charges | 355 | G2122 | 100 |
| Interest & Penalties On Sewer Accts | 12,000 | G2128 | 14,880 |
| TOTAL Departmental Income | 948,912 | | 1,035,646 |
| Misc Revenue, Other Govts | 726 | G2389 | 1,000 |
| TOTAL Intergovernmental Charges | 726 | | 1,000 |
| Interest And Earnings | 206 | G2401 | 247 |
| TOTAL Use of Money And Property | 206 | | 247 |
| Insurance Recoveries | | G2680 | 3,304 |
| TOTAL Sale of Property And Compensation For Loss | 0 | | 3,304 |
| Refunds of Prior Year's Expenditures | | G2701 | 76 |
| TOTAL Miscellaneous Local Sources | 0 | | 76 |
| TOTAL Revenues | 1,258,809 | | 1,340,618 |
| TOTAL Detail Revenues And Other Sources | 1,258,809 | | 1,340,618 |

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(G) SEWER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Sewer Administration, Pers Serv | 103,651 | G81101 | 109,973 |
| Sewer Administration, Contr Expend | 38,293 | G81104 | 40,112 |
| TOTAL Sewer Administration | 141,943 | | 150,086 |
| Sanitary Sewers, Equip & Cap Outlay | | G81202 | 744 |
| Sanitary Sewers, Contr Expend | 8,989 | G81204 | 10,984 |
| TOTAL Sanitary Sewers | 8,989 | | 11,727 |
| Sewage Treat Disp, Contr Expend | 513,023 | G81304 | 515,681 |
| TOTAL Sewage Treat Disp | 513,023 | | 515,681 |
| Misc Home & Comm Serv, Contr Expend | | G89894 | 203 |
| TOTAL Misc Home & Comm Serv | 0 | | 203 |
| TOTAL Home And Community Services | 663,955 | | 677,697 |
| State Retirement, Empl Bnfts | 13,707 | G90108 | 14,095 |
| Social Security , Empl Bnfts | 8,250 | G90308 | 8,413 |
| Disability Insurance, Empl Bnfts | 47 | G90558 | 47 |
| Hospital & Medical (dental) Ins, Empl Bnft | 3,816 | G90608 | 3,428 |
| TOTAL Employee Benefits | 25,820 | | 25,982 |
| Debt Principal, Serial Bonds | 196,916 | G97106 | 202,416 |
| Debt Principal, Bond Anticipation Notes | | G97306 | |
| TOTAL Debt Principal | 196,916 | | 202,416 |
| Debt Interest, Serial Bonds | 96,684 | G97107 | 92,678 |
| TOTAL Debt Interest | 96,684 | | 92,678 |
| TOTAL Expenditures | 983,375 | | 998,773 |
| Transfers, Other Funds | 97,214 | G99019 | 99,158 |
| Transfers, Capital Projects Fund | 11,851 | G99509 | |
| TOTAL Operating Transfers | 109,065 | | 99,158 |
| TOTAL Other Uses | 109,065 | | 99,158 |
| TOTAL Detail Expenditures And Other Uses | 1,092,440 | | 1,097,931 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|--------------|------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 862,998 | G8021 | 1,029,366 |
| Restated Fund Balance - Beg of Year | 862,998 | G8022 | 1,029,366 |
| ADD - REVENUES AND OTHER SOURCES | 1,258,809 | | 1,340,618 |
| DEDUCT - EXPENDITURES AND OTHER USES | 1,092,440 | | 1,097,931 |
| Fund Balance - End of Year | 1,029,366 | G8029 | 1,272,055 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 300,346 | G1049N | 294,980 |
| Est Rev - Departmental Income | 962,325 | G1299N | 987,325 |
| Est Rev - Intergovernmental Charges | 726 | G2399N | 726 |
| Est Rev - Use of Money And Property | 100 | G2499N | 7,100 |
| TOTAL Estimated Revenues | 1,263,497 | | 1,290,131 |
| Appropriated Fund Balance | 41,827 | G599N | |
| TOTAL Estimated Other Sources | 41,827 | | 0 |
| TOTAL Estimated Revenues And Other Sources | 1,305,324 | | 1,290,131 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - General Government Support | 10,000 | G1999N | 10,000 |
| App - Home And Community Services | 822,974 | G8999N | 814,157 |
| App - Employee Benefits | 52,288 | G9199N | 52,520 |
| App - Debt Service | 295,104 | G9899N | 289,918 |
| TOTAL Appropriations | 1,180,366 | | 1,166,595 |
| Other Budgetary Purposes | 25,800 | G962N | 25,800 |
| App - Interfund Transfer | 99,158 | G9999N | 97,736 |
| TOTAL Other Uses | 124,958 | | 123,536 |
| TOTAL Appropriations And Other Uses | 1,305,324 | | 1,290,131 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | | H200 | |
| Cash In Time Deposits | 750,159 | H201 | 374,422 |
| TOTAL Cash | 750,159 | | 374,422 |
| TOTAL Assets and Deferred Outflows of Resources | 750,159 | | 374,422 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|-------------------|---------|-------------------|
| Bond Anticipation Notes Payable | 3,000,000 | H626 | 3,000,000 |
| TOTAL Notes Payable | 3,000,000 | | 3,000,000 |
| Due To Other Funds | 682,467 | H630 | 682,467 |
| TOTAL Due To Other Funds | 682,467 | | 682,467 |
| TOTAL Liabilities | 3,682,467 | | 3,682,467 |
| Fund Balance | | | |
| Unassigned Fund Balance | -2,932,308 | H917 | -3,308,045 |
| TOTAL Unassigned Fund Balance | -2,932,308 | | -3,308,045 |
| TOTAL Fund Balance | -2,932,308 | | -3,308,045 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 750,159 | | 374,422 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------|----------------|
| Revenues | | | |
| Interest And Earnings | 515 | H2401 | 72 |
| TOTAL Use of Money And Property | 515 | | 72 |
| Gifts And Donations | 14,400 | H2705 | 10,150 |
| TOTAL Miscellaneous Local Sources | 14,400 | | 10,150 |
| St Aid, Culture & Rec-Capital Proj Additional Description DASNY GRANT GUTCHESS SPORTS COMPLEX | | H3897 | 250,000 |
| TOTAL State Aid | 0 | | 250,000 |
| TOTAL Revenues | 14,915 | | 260,222 |
| Interfund Transfers | 266,581 | H5031 | |
| TOTAL Interfund Transfers | 266,581 | | 0 |
| Serial Bonds | 750,000 | H5710 | |
| TOTAL Proceeds of Obligations | 750,000 | | 0 |
| TOTAL Other Sources | 1,016,581 | | 0 |
| TOTAL Detail Revenues And Other Sources | 1,031,495 | | 260,222 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|----------------|
| Expenditures | | | |
| Garage, Equip & Cap Outlay | 533,435 | H51322 | 18,867 |
| Additional Description NEW HIGHWAY GARAGE | | | |
| TOTAL Garage | 533,435 | | 18,867 |
| TOTAL Transportation | 533,435 | | 18,867 |
| Parks, Equip & Cap Outlay | 3,263,795 | H71102 | 419,336 |
| TOTAL Parks | 3,263,795 | | 419,336 |
| TOTAL Culture And Recreation | 3,263,795 | | 419,336 |
| TOTAL Expenditures | 3,797,231 | | 438,203 |
| Transfers, Other Funds | | H99019 | 197,756 |
| Additional Description TRANSFER TO GFA 202 FOR HWY DEBT | | | |
| TOTAL Operating Transfers | 0 | | 197,756 |
| TOTAL Other Uses | 0 | | 197,756 |
| TOTAL Detail Expenditures And Other Uses | 3,797,231 | | 635,959 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|-------------------|--------------|-------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | -166,573 | H8021 | -2,932,308 |
| Prior Period Adj -Decrease In Fund Balance | | H8015 | -0 |
| Restated Fund Balance - Beg of Year | -166,573 | H8022 | -2,932,308 |
| ADD - REVENUES AND OTHER SOURCES | 1,031,495 | | 260,222 |
| DEDUCT - EXPENDITURES AND OTHER USES | 3,797,231 | | 635,959 |
| Fund Balance - End of Year | -2,932,308 | H8029 | -3,308,045 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|-------------------|---------|-------------------|
| Assets | | | |
| Land | 347,152 | K101 | 568,306 |
| Buildings | 4,455,051 | K102 | 4,977,354 |
| Improvements Other Than Buildings | 21,584,889 | K103 | 21,590,799 |
| Machinery And Equipment | 5,252,090 | K104 | 5,589,256 |
| TOTAL Fixed Assets (net) | 31,639,182 | | 32,725,716 |
| TOTAL Assets and Deferred Outflows of Resources | 31,639,182 | | 32,725,716 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|-------------------|---------|-------------------|
| Liabilities, Deferred Inflows And Fund Balance | | | |
| Total Non-Current Govt Assets | 31,639,182 | K159 | 32,725,716 |
| TOTAL Investments in Non-Current Government Assets | 31,639,182 | | 32,725,716 |
| TOTAL Fund Balance | 31,639,182 | | 32,725,716 |
| TOTAL | 31,639,182 | | 32,725,716 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash | 71,701 | TA200 | 25,026 |
| TOTAL Cash | 71,701 | | 25,026 |
| TOTAL Assets and Deferred Outflows of Resources | 71,701 | | 25,026 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|---------------|---------|---------------|
| State Retirement | 4,174 | TA18 | 4,048 |
| Group Insurance | 50,807 | TA20 | 4,245 |
| Social Security Tax | 7 | TA26 | 7 |
| Guaranty & Bid Deposits | 450 | TA30 | 450 |
| Other Funds (specify) | 16,262 | TA85 | 16,276 |
| TOTAL Agency Liabilities | 71,701 | | 25,026 |
| TOTAL Liabilities | 71,701 | | 25,026 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 71,701 | | 25,026 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|------|---------|------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | | V8021 | |
| Restated Fund Balance - Beg of Year | | V8022 | |
| Fund Balance - End of Year | | V8029 | |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|-------------------|---------|-------------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 17,701,730 | W129 | 15,454,401 |
| TOTAL Provision To Be Made In Future Budgets | 17,701,730 | | 15,454,401 |
| TOTAL Assets and Deferred Outflows of Resources | 17,701,730 | | 15,454,401 |

TOWN OF Cortlandville
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|-------------------|---------|-------------------|
| Net Pension Liability -Proportionate Share | 204,139 | W638 | 450,179 |
| Total OPEB Liability | 9,501,791 | W683 | 7,472,722 |
| TOTAL Other Liabilities | 9,705,930 | | 7,922,901 |
| Bonds Payable | 7,995,800 | W628 | 7,531,500 |
| TOTAL Bond And Long Term Liabilities | 7,995,800 | | 7,531,500 |
| TOTAL Liabilities | 17,701,730 | | 15,454,401 |
| TOTAL Liabilities | 17,701,730 | | 15,454,401 |

TOWN OF Cortlandville
Statement of Indebtedness
For the Fiscal Year Ending 2019

4/29/2020

County of: Cortland

Municipal Code: 110320400000

| First Year | Debt Code | Description | Cops Flag | Comp Flag | Date of Issue | Date of Maturity | Int. Rate | Var? | Amt. Orig. Issued | O/S Beg. of Year | Paid Dur. Year | Redeemed Bond Proc. | Prior Yr. Adjust. | Accreted Interest | O/S End of Year |
|---|-----------|-----------------------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|
| 2012 | BOND E | Polkville Water Improvement | | | 04/13/2012 | 10/06/2050 | 2.00% | | \$1,058,000 | \$939,000 | \$21,000 | \$0 | \$0 | | \$918,000 |
| 2004 | BOND E | Water Refunding 2004 | | | 09/22/2004 | 12/31/2020 | 2.50% | Y | \$4,995,000 | \$190,873 | \$97,384 | \$0 | \$0 | | \$93,489 |
| 2017 | BOND E | Water (Oswego/Luker) | | | 07/06/2017 | 12/31/2032 | 2.00% | | \$809,000 | \$763,000 | \$46,000 | \$0 | \$0 | | \$717,000 |
| Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year | | | | | | | | | \$0 | \$1,892,873 | \$164,384 | \$0 | \$0 | \$0 | \$1,728,489 |
| 2018 | BAN N | GUTCHESS SPORTS COMPLEX | | | 01/30/2018 | 01/30/2020 | 3.01% | | \$3,000,000 | \$3,000,000 | \$0 | \$0 | \$0 | | \$3,000,000 |
| Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year | | | | | | | | | \$0 | \$3,000,000 | \$0 | \$0 | \$0 | \$0 | \$3,000,000 |
| 2017 | BOND N | Sewer (Oakcrest/Pendleton) | | | 07/06/2017 | 09/01/2032 | 2.00% | | \$866,000 | \$817,000 | \$49,000 | \$0 | \$0 | | \$768,000 |
| 2018 | BOND N | HIGHWAY GARAGE | | | 06/08/2018 | 06/08/2038 | 3.95% | | \$750,000 | \$750,000 | \$37,500 | \$0 | \$0 | | \$712,500 |
| 2017 | BOND N | Town Hall Expansion | | | 12/01/2006 | 12/01/2026 | 4.57% | | | \$260,000 | \$32,500 | \$0 | \$0 | | \$227,500 |
| 2017 | BOND N | Sewer Improve-EFC | | | 08/20/2015 | 04/01/2035 | 2.48% | | | \$1,355,000 | \$65,000 | \$0 | \$0 | | \$1,290,000 |
| 2017 | BOND N | Town Hall Expansion | | | 02/01/2007 | 12/01/2026 | 4.57% | | | \$220,000 | \$27,500 | \$0 | \$0 | | \$192,500 |
| 2017 | BOND N | Route 13 Sewer Line | | | 09/01/2016 | 09/01/2053 | 1.58% | | | \$2,643,000 | \$57,000 | \$0 | \$0 | | \$2,586,000 |
| 2017 | BOND N | Sewer Refunding 2004 | | | 09/22/2004 | 12/31/2020 | 2.50% | | | \$54,127 | \$27,616 | \$0 | \$0 | | \$26,511 |
| 2017 | BOND N | Sewer IMP | | | 06/01/1982 | 06/01/2018 | 5.00% | | | \$3,800 | \$3,800 | \$0 | \$0 | | \$0 |
| Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year | | | | | | | | | \$0 | \$6,102,927 | \$299,916 | \$0 | \$0 | \$0 | \$5,803,011 |
| AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year | | | | | | | | | \$0 | \$10,995,800 | \$464,300 | \$0 | \$0 | \$0 | \$10,531,500 |

TOWN OF Cortlandville
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

| | <u>EDP Code</u> | <u>Amount</u> |
|---|-----------------|-----------------------|
| CASH: | | |
| On Hand | 9Z2001 | \$900.00 |
| Demand Deposits | 9Z2011 | \$519,787.82 |
| Time Deposits | 9Z2021 | \$6,393,211.58 |
| Total | | <u>\$6,913,899.40</u> |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$250,000.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$6,754,446.24 |
| Total | | <u>\$7,004,446.24</u> |
| INVESTMENTS: | | |
| - Securities (450) | | |
| Book Value (cost) | 9Z4501 | |
| Market Value at Balance Sheet Date | 9Z4502 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4504A | |
| - Repurchase Agreements (451) | | |
| Book Value (cost) | 9Z4511 | |
| Market Value at Balance Sheet Date | 9Z4512 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4514A | |

TOWN OF Cortlandville
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|------------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| *****-1072 | \$92,433 | \$0 | \$92,433 | \$0 |
| *****-9806 | \$141,051 | \$0 | \$0 | \$141,051 |
| *****-9806 | \$0 | \$0 | \$0 | \$0 |
| *****-5961 | \$82,846 | \$0 | \$0 | \$82,846 |
| *****-0014 | \$1,088,744 | \$0 | \$0 | \$1,088,744 |
| *****-0832 | \$27,295 | \$0 | \$2,270 | \$25,026 |
| *****-0012 | \$5,080,571 | \$0 | \$0 | \$5,080,571 |
| *****-1028 | \$496,380 | \$0 | \$1,593 | \$494,787 |
| Total Adjusted Bank Balance | | | | \$6,913,024 |
| Petty Cash | | | | \$900.00 |
| Adjustments | | | | \$.00 |
| Total Cash | | | 9ZCASH * | \$6,913,924 |
| Total Cash Balance All Funds | | | 9ZCASHB * | \$6,913,924 |
| * Must be equal | | | | |

TOWN OF Cortlandville
Local Government Questionnaire
For the Fiscal Year Ending 2019

| | Response |
|---|----------|
| 1) Does your municipality have a written procurement policy? | Yes |
| 2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted? | Yes |
| 3) Does your local government participate in an insurance pool with other local governments? | No |
| 4) Does your local government participate in an investment pool with other local governments? | No |
| 5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters? | No |
| 6) Does your municipality have a Capital Plan? | Yes |
| 7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls? | Yes |
| 8) Have you had a change in chief executive or chief fiscal officer during the last year? | No |
| 9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39? | Yes |

TOWN OF Cortlandville
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

| Total Full Time Employees: | | 41 | | | |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| Total Part Time Employees: | | 16 | | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | \$278,539.00 | 36 | 3 | |
| 90158 | Police and Fire Retirement | | | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | \$169,093.00 | | | |
| 90408 | Worker's Compensation Insurance | \$99,431.00 | | | |
| 90458 | Life Insurance | | | | |
| 90508 | Unemployment Insurance | | | | |
| 90558 | Disability Insurance | \$1,177.00 | | | |
| 90608 | Hospital and Medical (Dental) Insurance | \$605,485.00 | 34 | | 20 |
| 90708 | Union Welfare Benefits | | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | | | | |
| 91890 | Other Employee Benefits | | | | |
| Total | | \$1,153,725.00 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$1,153,725.16 | | | |

TOWN OF Cortlandville
Energy Costs and Consumption
For the Fiscal Year Ending 2019

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | \$29,657 | 14,140 | gallons | |
| Diesel Fuel | \$65,722 | 26,823 | gallons | |
| Fuel Oil | | | gallons | |
| Natural Gas | \$19,480 | 30,095 | cubic feet | use (therms) |
| Electricity | \$204,783 | 1,988,551 | kilowatt-hours | |
| Coal | | | tons | |
| Propane | | | gallons | |

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Tom A. Williams, hereby certify that I am the Chief Fiscal Officer of the Town of Cortlandville, and that the information provided in the annual financial report of the Town of Cortlandville, for the fiscal year ended 12/31/2019, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Cortlandville, and adopted by me as my signature for use in conjunction with the filing of the Town of Cortlandville's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Cortlandville's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

Marcia Hicks
Name of Report Preparer if different
than Chief Fiscal Officer

(607) 756-8352
Telephone Number

04/29/2020
Date of Certification

Tom A. Williams
Name

Town Supervisor
Title

3577 Terrace Rd, Cortland NY 13045
Official Address

(607) 756-6091
Official Telephone Number

TOWN OF Cortlandville
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8015 adj fund balance

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8015 adj fund bal

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8015 adj prior yr fb

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 ADJ PRIOR YR